

TABLE OF CONTENTS

	Page
LETTER OF TRANSMITTAL	
Budget Message.....	1
RESOLUTIONS	
Resolution Adopting the Appropriations Limit.....	17
Joint Resolution Adopting the Final Budget.....	18
Joint Resolution Making Findings for Use of RDA Funds.....	20
Agreement for the Construction of Public Improvements.....	22
GENERAL INFORMATION	
Vicinity Map.....	25
City History.....	27
Demographic Profile.....	28
City Council, Boards and Commissions.....	30
Directory of Officials.....	33
Historical Staffing by Division.....	34
FINANCIAL INFORMATION	
Budget Summary.....	36
Distribution of Revenues.....	39
Distribution of Expenditures.....	39
Revenue Assumptions.....	41
Summary of Revenues by Source.....	43
History of Property Tax Revenue.....	55
History of Transient Occupancy Tax Revenue.....	55
Property Tax, Comparison with Other Jurisdictions.....	57
Transient Occupancy Tax, Comparison with Other Jurisdictions...	59
History of Sales Tax Revenue.....	61
Sales and Use Tax - City and RDA.....	61
Sales Tax, Comparison with Other Jurisdictions.....	63
History of License, Permit and Fine Revenue.....	65
History of Service Charge Revenue.....	65
Building Permits, Comparison with Other Jurisdictions.....	67
History of Intergovernmental Revenue.....	69
History of "Other" Tax Revenue.....	69

TABLE OF CONTENTS

	Page
Franchise Fees, Comparison with Other Jurisdictions.....	71
Expenditures by Fund (Summary).....	73
Expenditures by Fund (Detail)	74
Internal Cost Allocation Schedule.....	78
Operating Transfers Statement.....	80
 DEPARTMENTAL BUDGETS	
 POLICY PLANNING AND IMPLEMENTATION	
Policy Planning & Implementation Overview.....	89
Policy Planning & Implementation Summary.....	91
City Council.....	92
City Manager.....	94
City Clerk.....	96
RDA & Economic Development.....	98
Engineering Overview.....	101
Engineering Summary.....	103
Engineering Administration.....	104
Design and Construction.....	106
Land Development.....	108
Traffic Engineering.....	110
Utility Engineering.....	112
Solid Waste.....	114
Building Inspection Overview.....	117
Building Inspection Summary.....	119
Building Inspection Services.....	120
Plan Checking Services.....	122
Building Administration.....	124
Permit Center.....	126
 INFORMATION SERVICES	
Information Services Overview.....	129
Information Services.....	130
 HUMAN RESOURCES	
Human Resources Overview.....	133
Human Resources.....	134

TABLE OF CONTENTS

	Page
CITY ATTORNEY	
City Attorney Overview.....	137
City Attorney	138
FINANCE	
Finance Overview.....	141
Finance Summary.....	143
Finance Administration.....	144
Accounting Services.....	146
Fiscal Services.....	148
Purchasing.....	150
PUBLIC WORKS	
Public Works Overview.....	153
Public Works Summary.....	155
Public Works Administration	156
Street Maintenance.....	158
Utility Maintenance.....	160
Parks Maintenance.....	162
Trees and Landscape Maintenance.....	164
Fleet Maintenance.....	166
Facilities Maintenance.....	168
PLANNING, RECREATION AND NEIGHBORHOOD SERVICES	
Planning, Recreation and Neighborhood Services Overview.....	171
Planning, Recreation and Neighborhood Services Summary...	173
Planning, Recreation and Neighborhood Services Admin.....	174
Planning.....	176
Transportation.....	178
Neighborhood Preservation.....	180
Housing.....	182
Recreation.....	184
POLICE	
Police Overview.....	187
Police Summary.....	189
Police Administration.....	190
Technical Services.....	192
Field Services.....	194
Special Operations.....	196

TABLE OF CONTENTS

	Page
FIRE	
Fire Overview.....	199
Fire Summary.....	201
Fire Administration.....	202
Emergency Response Services.....	204
Fire Prevention Services.....	206
Emergency Management Services.....	208
NON-DEPARTMENTAL	
Non-Departmental.....	211
CAPITAL BUDGET	
Community Improvement Projects.....	216
Park Improvement Projects.....	218
Street Improvement Projects.....	220
Water Improvement Projects.....	222
Sewer Improvement Projects.....	224
Storm Drain Improvement Projects.....	226
REDEVELOPMENT AGENCY	
Redevelopment Agency Budget.....	230
APPENDIX	
Budget and Budgetary Accounting.....	233
Budget Guidelines.....	239
Fiscal Policies.....	245
Budget Policy for Revenue Recognition.....	249
Investment Policy.....	251
Computation of Legal Bonded Debt Margin.....	258
Gann Limit Analysis.....	259
Budget Preparation Timeline.....	261
List of Funds.....	269
Fund Descriptions.....	270
List of Departments/Divisions/Functions.....	273
List of Revenues.....	275
Revenue Descriptions.....	279
List of Expenditures.....	283
Expenditure Descriptions.....	286
Glossary of Terms.....	294
Index	299